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IN THE

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1930

No. 11

JUNIUS C. KLEIN, ETC., APPELLANTS,

vs.

BOARD OF TAX SUPERVISORS OF JEFFERSON COUNTY, KENTUCKY, APPELLEES.

SUPPLEMENTAL BRIEF OF APPELLANTS.

JUNIUS C. KLEIN,
JOHN P. HASWELL,
BLAKEY HELM,
EDMUND F. TRABUE,
Counsel for Appellants.

JOHN S. MILLIKEN,
Of Counsel.

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The State Court's opinion itself demonstrates that the statute which we assail makes a purely arbitrary classification and denies the appellant the "equal protection of the law" for the opinion cites cases (Rec. 56, 7) to prove that the State may tax both the corporation's property and the shareholder's shares; and then says (Rec. 59), "when the corporation's property is all in Kentucky and its property is all assessed and the taxes are paid thereon, the property so taxed has in fact borne *its fair share of the public burden.* Not

to assess the stockholders then is simply to treat the corporation as a firm is treated."

This can only mean that no double taxation is intended.

Then it follows that under the statute A's stock and his corporation's assets may be taxed 174 per cent, while B's stock and his corporation's assets are taxed only 75 per cent.

Respectfully,

JUNIUS C. KLEIN,
JOHN P. HASWELL,
BLAKEY HELM,
EDMUND F. TRABUE,
Counsel for Appellant.

JOHN S. MILLIKEN,
Of Counsel.